Government of South Australia

ABORIGINAL LANDS TRUST

2023-24 Annual Report

Aboriginal Lands Trust
Level 14, 19 Grenfell Street, Adelaide
Aboriginal Lands Trust

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To:

Honourable Kyam Maher MLC

Attorney General

Minister Aboriginal Affairs

Minister for Industrial Relations & Public Sector

This annual report will be presented to Parliament to meet the statutory reporting requirements of the *Aboriginal Lands Trust Act 2013* ("**the *Act***") and the requirements of Premier and Cabinet Circular *PC013 Annual Reporting*.

This report is verified to be accurate for the purposes of annual reporting to the Parliament of South Australia.

Submitted on behalf of the Aboriginal Lands Trust by:

Darrien Bromley

Presiding Member

Date 13/02/2025 Signature [redacted]

The 2023-24 Annual Report is overdue because of the late audit and final submission of the Trust's audited Financial Statements by the Auditor General. These Financial Statements are required for this Annual Report.

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From the Presiding Member

I am very proud to be able to present the Aboriginal Lands Trust's Annual Report for 2023-24.

In September 2023 four new members were appointed to the Trust Board and each new Member has familiarised themselves with the *Aboriginal Lands Trust Act 2013* and how it forms our core business. The whole Board works well together and everyone's contributions towards Board business has been valued. Unfortunately, due to pressing external work commitments, I stepped down as Presiding Member in April 2024. The Board nominated Darrien Bromley as the Board's new Presiding Member and Darrien accepted that nomination. Darrien's transition into this role has been well received and he brings a wealth of knowledge, leadership and expertise to the Trust. As the Trust's first female Presiding Member, I am very honoured to have held this position and look forward to continuing supporting the Trust in my role as Board Member.

In line with its priorities the Board committed to developing better relationships with communities throughout 2023-24 and made strong progress in this area.

The Trust's lack of funding for accommodation has created significant financial strain on its limited resources. To address this, the Trust Board instructed staff to secure new office premises to ease cost pressures and create a culturally appropriate space for meetings and community gatherings. After an extensive, three-year search, the Trust purchased a warehouse office on the city fringe in April 2024. Currently being fitted out, this new office is set to rejuvenate the Trust, offering a welcoming space for community members to access and utilise.

The Trust staff and Board have also worked diligently to ensure that Trust Land was well cared for and that all new leasing arrangements were progressed in a timely manner.

The year was of course not without its challenges. Lack of funding and resourcing, continued to have an impact on what the Trust could reasonably achieve. In particular, infrastructure on Trust Land is deteriorating and has caused significant challenges. The Trust hopes to address these challenges head on in the coming financial year.

We look forward to working with the Minister for Aboriginal Affairs, State Government Agencies, Communities and Lessees in 2024-25.

[redacted]

Assoc Professor Karen Sinclair
Presiding Member (08/10/2020 to 09/04/2024)
Aboriginal Lands Trust

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Overview: The Aboriginal Lands Trust ("*the Trust*")

Our strategic Focus

Our Role	The Trust Board consists of 8 Members appointed by the Governor. Board Members are Aboriginal People who collectively have broad knowledge, skills, and experience in supporting the South Australian Aboriginal Community. The central responsibility requires the Trust Board to acquire, hold and deal with Trust Land in accordance with the Act for the continuing benefit of Aboriginal South Australians. This includes approval for the use of Trust Land. The Trust Board meets at least four times a year and membership is for a term of three years.
Our Purpose	The Trust will acquire, hold and deal with Trust Land, manage Trust Land, engage in commercial and other activities, consult, advise the Minister and execute the functions assisgn3ed to the Trust by the Act for the ongoing benefit of all Aboriginal South Australians.
Our Vision	The Trust Board and staff provide leadership and act in partnership with community for the ongoing benefit of Aboriginal South Australians, engaging in progressive relationships with stakeholders while supporting and encouraging social, cultural, and economic growth and spiritual well-being.
Our Goals	*Community*: Strengthened relationships between Aboriginal Communities with the Trust. Regular Communication with Community. Work with Communities to facilitate them to be sustainable and self-managing. *Stakeholder*: Strategic partnerships with communities, investors and developers for new sources of revenue and income through demonstrated mutual trust and respect *Minister*: In accordance with the ALT Act provide accurate information and advice to the Minister about the business of the Trust.
Our Principles	The Aboriginal Lands Trust is guided by and follows the Act's principles: (a) Aboriginal interests in Trust Land should be accounted for and reflected in any decision-making relating to the Trust Land; (b) Aboriginal and other people with an interest in Trust Land are entitled to be consulted in respect of decisions under the Act that may affect them;

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	(c) Aboriginal people with interests in Trust Land are entitled to improve their economic well-being through the management and development of the Trust Land in accordance with this Act; (d) the Trust and Trust Land should, where appropriate, be administered, managed and developed in a way that strengthens the relationships between Aboriginal communities and the Trust; (e) the Trust and Trust Land should be administered, managed and developed in a way that strengthens Aboriginal communities and enables them to widen their regional involvement; (f) Trust Land should be managed and developed in a way that preserves and protects Aboriginal heritage in accordance with the Aboriginal Heritage Act 1988 and any other relevant Act or law; (g) the Trust should be administered in a way that complies with appropriate standards of good governance, transparency and financial accountability; (h) Trust Land should, where appropriate, be administered, managed and developed in a way that achieves improved environmental outcomes on the Trust Land, including through the adoption of good natural resources management practices; (i) Trust Land should be administered, managed and developed in a way that, insofar as may be appropriate, optimises the overall value of Trust Land.

Our Strategic Objectives

Strategic Objectives	Outcomes
Acquire, hold, and deal with Trust Land	• Increase the value and size of the Trust's Land and property / assets portfolio • Modern leases across the Trust Estate • 'Fit for Purpose' Trust Land administration policies and procedures • Implementation of the Good Order Audit recommendations • Aboriginal interests in Trust Land are accounted for and reflected in Trust Land decision making
Manage Trust Land	• Consolidation of the relevant Trust Estate data and an accurate and accessible Register of Trust Land • Collaboration with all agencies involved in the management of infrastructure and utilities on Trust Land • Improved environmental outcomes through the adoption of good natural resources management practices

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Engage in commercial & other activities on Trust Land	• Strategic partnerships with credible investors and developers • Trust Economic Development Strategy and related policies • Feasibility studies undertaken on prospective Trust Land • Improvement in the economic well-being of Aboriginal people with interests in Trust Land • Optimised overall value of Trust Land
Consultation & Community Support	• The Trust acting as a peak Aboriginal Land body advocating land security and management for Aboriginal South Australians • Annual Community visitation, consultation, and engagement schedule • Collaboration and negotiation with regional, state, and federal bodies and agencies • Preservation and protection of Aboriginal heritage
Advise the Minister	• Regular and accurate advice and information to the Minister about Trust Land matters • Prompt and accurate responses to Parliamentary queries and requests • Ministerial attendance and input at Trust board meetings
Good governance, organisation effectiveness & efficiency	• Compliance with all Act and Statutory Authority legislative and regulatory requirements • Consultation and engagement with Trust communities regarding Trust strategic directions and operations • Organisational training and development

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Our Organisational Structure

The Trust has 6 x 1.0 FTE and 1 x 0.6 FTE

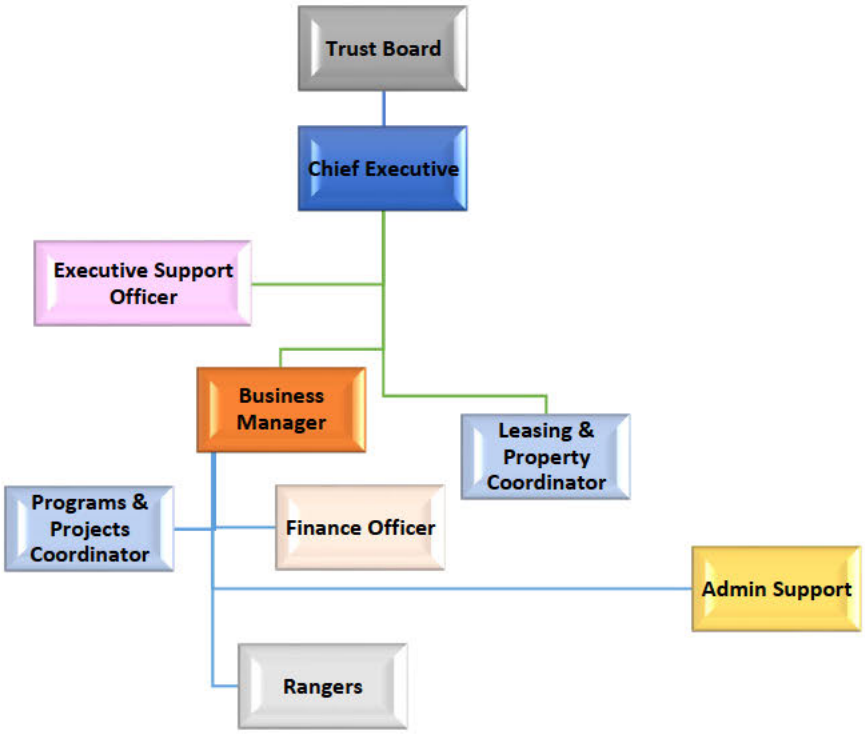
Raukkan Ranger Program 6 x 0.8 FTE and 1 x 0.4 FTE

Yappala IPA has 1 x 0.6 FTE

Wardang Island IPA has 3 x 0.8 FTE

Wardang Island Sea County Expansion 1 x 1.0 FTE and 6 x 0.8 FTE

Staff Structure as at 30 June 2024



Changes to the agency

During 2023-24 there were the following changes to the agency's structure and objectives as a result of internal reviews or machinery of government changes.

- Klynton Wanganeen was appointed Chief Executive 23/10/2023
- Naomi Clinch commenced maternity leave on 29/02/2024
- Samekah Osborne was employed for maternity cover on 07/03/2024
- One Raukkan Ranger was employed in March 2024
- One Raukkan Ranger resigned in May 2024
- Two Wardang Island Rangers commenced employment in this period
- Six Wardang Island IPA Sea Country Expansion rangers commenced employment in this period

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Aboriginal Lands Trust Board

TRUST BOARD MEMBERS				
1 July 2023 to 30 June 2024				
Name	**Position**	**Term**		**No of Terms**
Darrien Bromley	Board / Presiding Member (commenced PM role 09/04/24)	14/09/2023	13/09/2026	1
Edward Newchurch	Deputy Presiding Member	14/09/2023	13/09/2026	3
Glen Wingfield	Board Member	27/01/2022	26/01/2025	1
Jennifer Johncock	Board Member	27/01/2022	26/01/2025	3
Karen Sinclair	Presiding / Board Member (ceased PM role 09/04/24)	14/09/2023	13/09/2026	3
Nirelle Ware	Board Member	14/09/2023	13/09/2026	1
Teresa Brady	Board Member	14/09/2023	13/09/2026	1
Dwayne Kemp	Board Member	14/09/2023	14/02/2024	N/A
Jonathan Fatt-Clifton	Board Member	8/05/2024	23/07/2024	N/A

Board Composition

Section 12(1) of the *Aboriginal Lands Trust Act 2013* determines the condtions for the appointment of Board Members:

> ***12—Composition of Trust***
>
> *(1) The Trust consists of 8 members appointed by the Governor (being persons nominated by the Minister on the recommendation of the selection panel), being Aboriginal persons who collectively have knowledge, skills and experience in the following areas:*
>
> *(a) South Australian Aboriginal community life and culture generally;*
> *(b) residential community life and culture on Trust Land;*
> *(c) the management and conservation of natural resources;*
> *(d) the management of agricultural and pastoral land;*
> *(e) commercial enterprise development;*
> *(f) property management and development;*
> *(g) ecologically sustainable development;*
> *(h) corporate governance and administration.*

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Board Profiles

Darrien Bromley (Adnyamathanha/Narungga) Board Member	❖ CEO InComPro Aboriginal Association ❖ SAACCON Leadership Group Member ❖ ADAC Board Member ❖ Board Advisor National Aboriginal & Torres Strait Islander Housing Association ❖ Member National Housing Policy Partnership (SA ACCO Rep) ❖ Graduate Certificate in Management ❖ Advanced Diploma of Community Sector Management ❖ Diploma of Business ❖ Board Member, SA Aboriginal Lands Trust **Special Responsibilities**: Presiding Member Aboriginal Lands Trust 09/04/2024 to present
Edward Newchurch Deputy Presiding Member	❖ Chairman Point Pearce Council ❖ Board Member Aboriginal Lands Trusts (2 terms) ❖ Board Member Tandanya National Aboriginal Cultural Institute (3 terms) ❖ Board Member SA Voice ❖ Past Board Member Narungga Aboriginal Community Corporation **Special Responsibilities**: ❖ Deputy Presiding Member Aboriginal Lands Trust
Glen Wingfield Board Member	❖ Qualified Automotive Technician ❖ Ticketed Welder ❖ Board Member for SA Heritage Committee ❖ Chairman for ALRM ❖ Chairman for Kokatha Aboriginal Corporation ❖ Board member for Arabana Aboriginal Corporation ❖ CEO for Kokatha Aboriginal Corporation ❖ Board Member, SA Aboriginal Lands Trust
Jennifer Johncock Board Member	❖ Port Lincoln Aboriginal Health Services – July 2024 - current ❖ Residential Facility in Aged Care 2017 – 2024 ❖ Previous PLACC Board Member 2023 -2024 ❖ ALT Board Member – 2016 - 2025 ❖ SA Education Department/SA TAFE – classroom teacher and lecturer/middle management – 1986 - 2014

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Karen Sinclair Presiding Member	❖ Qualified Teacher ❖ Associate Professor, University of South Australia (UniSA) ❖ Member, Adelaide University Transitional Academic Board ❖ Member, UniSA Human Research Ethics Board ❖ Co-Chair, Program Advisory Panel Aboriginal Studies, UniSA ❖ Board Director, Australian Indigenous Governance Institute (AIGI) ❖ Board Member, SA Aboriginal Lands Trust **Special responsibilities:** Deputy Presiding Member 18/10/2017 to 8/10/2020 Presiding Member 8/10/2020 to 09/04/2024
Nirelle Ware Board Member	❖ Director of Minya Buhnii Aboriginal Child Care Centre ❖ Director of Tjukonaru Aboriginal Corporation ❖ Member of Warevilla Community Inc ❖ Member of Yadu Health ❖ Member of Far Qest Native Title ❖ Member of Narungga Nation Aboriginal Corporation ❖ Member of Kaura Yerta Aboriginal Corporation ❖ Member of Mirning Traditional Lands Aboriginal Corporation ❖ Employment has included Ceduna Aboriginal Corporation, Ceduna Koonibba Aboriginal Health Service, Complete Personnel, Aboriginal Family Support Services and Department for Child Protection ❖ Principal Aboriginal Consultant for Department for Child Protection
Teresa Brady Board Member	❖ Aboriginal Lands Trust Board ❖ Aroona Aboriginal Council Inc (Previous Chairperson) ❖ Copley District Progress Association ❖ ATLA Member ❖ Dieri Kuyani Member

Our Minister

The Hon Kyam Maher MLC

Attorney General

Minister for Aboriginal Affairs

Minister for Industrial Relations & Public Sector

Legislation administered by the agency

Aboriginal Lands Trust Act 2013

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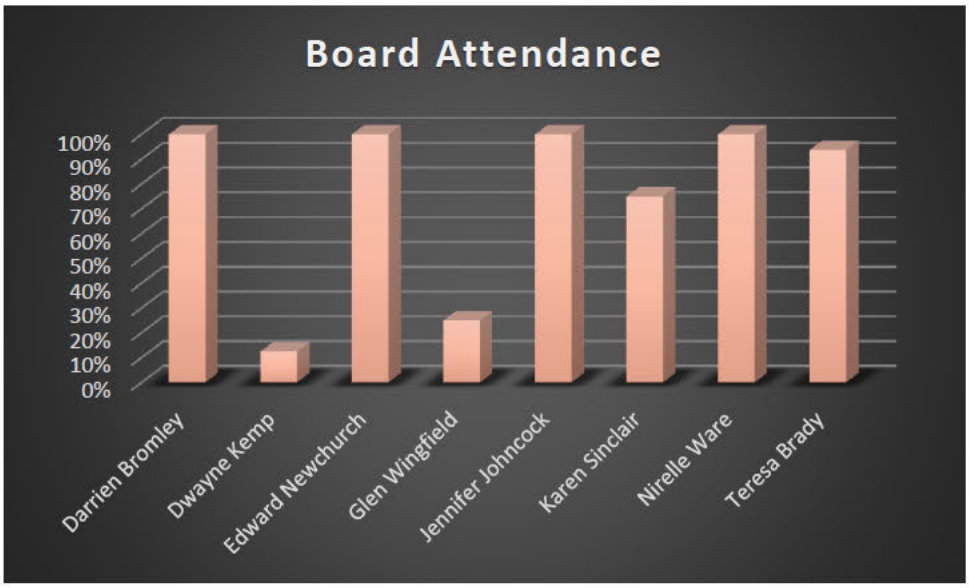
The Agency's Performance

Performance at a glance

Board Attendance

1 July 2023 to 30 June 2024 Board Meetings								
	5/10/2023	6/10/2023	14/12/2023	15/12/2023	14/03/2024	15/03/2024	16/05/2024	17/05/2024
Darrien Bromley	✓	✓	✓	✓	✓	✓	✓	✓
Dwayne Kemp	1/2 day	X	1/2 day	X				
Edward Newchurch	✓	✓	✓	✓	✓	✓	✓	✓
Glen Wingfield	X	X	✓	✓	X	X	X	X
Jennifer Johncock	✓	✓	✓	✓	✓	✓	✓	✓
Karen Sinclair	✓	✓	✓	✓	X	✓	✓	X
Nirelle Ware	✓	✓	✓	✓	✓	✓	✓	✓
Teresa Brady	✓	✓	1/2 day	✓	✓	✓	✓	✓



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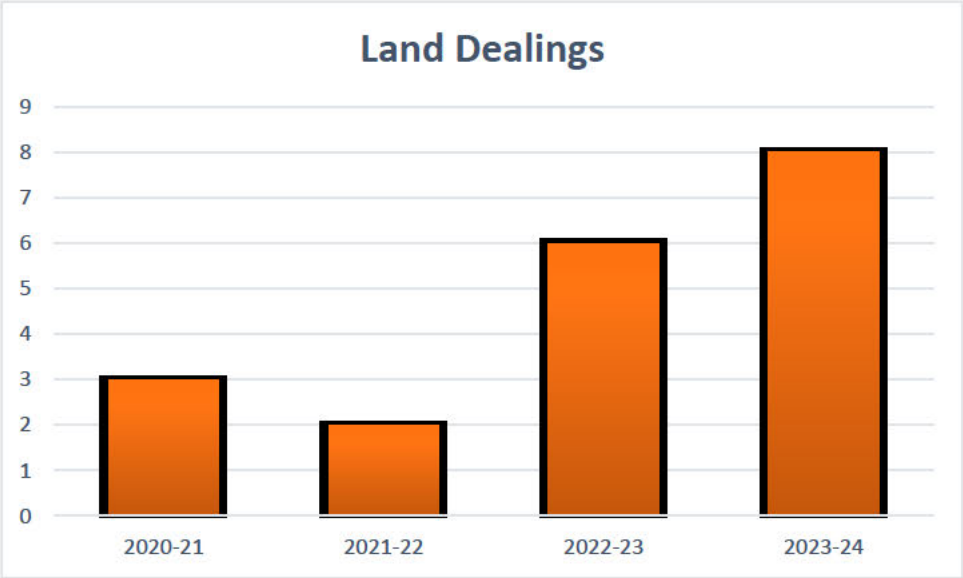
Land Dealings

Under s44 of the *Aboriginal Lands Trust Act 2013*, the Trust is required to "deal" with Trust Land. The Trust Board continued its commitment to sound land and leasing practices and entered into several new land dealings including: the Umoona Community Art Centre, Telecom Towers at Yalata Anangu Aboriginal Community, pastoral and cultural leases.



Agency specific objectives and performance

The *Aboriginal Lands Trust Act 2013* ("***the Act***") sets out the Trust's functions and objectives which are to:

- acquire, hold and deal with Trust Land in accordance with its Act for the continuing benefit of Aboriginal South Australians;
- ensure that Trust Land is not alienated except in accordance with its Act;
- establish mechanisms for the efficient and effective administration of the Trust;
- provide for the efficient and effective management and development of Trust Land;
- ensure Aboriginal people with an interest in particular Trust Land are consulted, and their views considered, in any decisions relating to that Trust Land;
- increase opportunities for economic development on Trust Land.

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Agency objectives	Indicators	Performance
The Board must comply with the Act, including "deal" with Trust Land and meet requirements of the Auditor General.	The Board is required to hold 4 meetings per year.	**Board Meetings**: The Trust Board met quarterly in the 2023-24 year.
The Board must ensure that Aboriginal interests in Trust Land are accounted for. The Board are required to consult.	Principle 6(a) s8 Consultation	**Consultation:** Prior to any new leasing or licensing arrangement being entered into, the Trust Board ensured that consultations were carried out with parties who have an interest in the relevant Trust Land. The process included consulting with Native Title groups, community residents, community councils, local government agencies and the wider community.
The Trust's objective is to acquire, hold and deal with Trust Land in accordance with its Act for the continuing benefit of Aboriginal South Australians.	Dealing with Trust Land s44(1)(a) of the Act	**Leases**: The Trust Board finalised several land dealing matters during 2023-24 including Umoona Community Art Centre, Optus Telecommunications, Baroota, Warevilla, Dodds Landing, Rabbit Island, Betts Corner and Raukkan Farm
The Trust must keep a Register of Trust Land	In accordance with the ALT Act, the Trust Register is maintained and available to anyone who requests access. s42 of the Act	**Trust Register**: The Trust continues to meet this objective by ensuring its records are continuously updated and checked and the Register maintained.
A Trust objective is to hold Trust Land and to maintain the Register	s42 of the Act s44 of the Act	**Land Titles**: The Trust ensured that 100% of Land Titles were checked and several lease agreements were drafted and verified by the Trust and Wallmans Lawyers. The Trust updated the Trust Register to reflect any land title changes, development applications and any agreements entered into.

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Trust may enter into commercial transactions etc as it thinks fit	Part 5, s48	**North Street:** In April 2024 the Trust purchased a warehouse on North Street, Adelaide. The purpose of this purchase is to transform the warehouse into office space for the Trust and to provide space for Aboriginal Organisations or Community Members to use (ie hot desks).
Functions of the Trust are to manage Trust Land in accordance with this and any other relevant Act or law; a	s17(b)	**Manage Trust Land**: In May 2024 the Trust, in conjunction with Department of Environment and Water held a workshop at Umoona Community. This was to follow up a previously held workshop with the aim to assist the Community creating outcomes for their water infrastructure and debt concerns.
Trust Land should, where appropriate, be administered, managed and developed in a way that achieves improved environmental outcomes on the Trust Land, including through the adoption of good natural resources management practices.	Good Natural Recourses & Management practices Principal s6(h) of the Act	**IPA Programs**: The Indigenous Protection Area programs ensures the protection of these Lands by developing good natural resource management practices. The IPAs also provide employment, training and development opportunities for Indigenous Men and Women. There are currently IPAs on Wardang Island, Yappala and Nantawarrina.
Trust Land should, where appropriate, be administered, managed and developed in a way that achieves improved environmental outcomes on the Trust Land, including through the adoption of good natural resources management practices	Good Natural Recourses & Management practices Principle 6(h) of the Act	**Raukkan Ranger Program:** The Trust and Raukkan Community continued to develop the Ranger Program at Raukkan. The program focus is on environmental activities. The Raukkan Rangers have developed a successful fee for service plant / see business.

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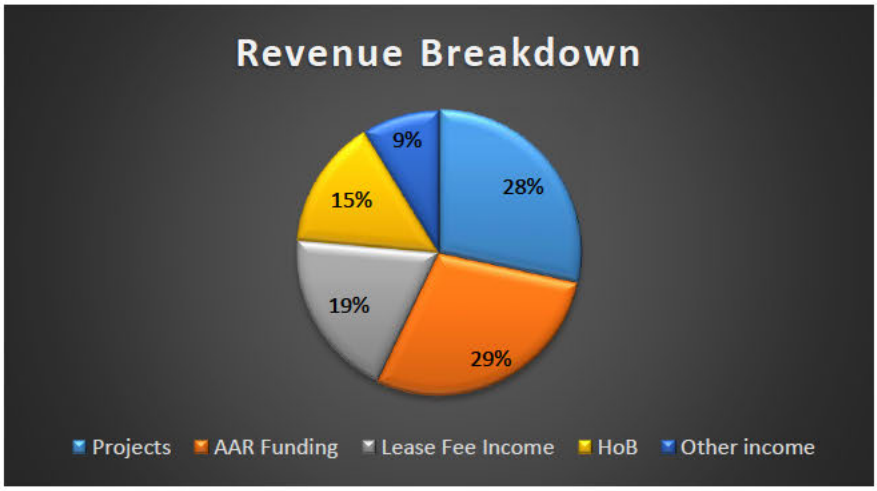
Corporate performance summary

The Aboriginal Lands Trust receives funding from the South Australian Government. The Trust also continually strives to assist Aboriginal Communities with economic development for the benefit of their community.



**Note: Project Funding is allocated against projects only*

As per Part 4 of the *Aboriginal Lands Trust Act 2013*, the Trust leases Trust Land to various organisations and communities. Although it encounters resistance, the Trust Board is continuing to work towards becoming more self-funded through commercial leasing. All income received through leasing is either used towards legal, survey and other leasing costs and / or reinvested back into the Trust's Communities, Assets and Properties for their management and upkeep. Below is a snapshot of leases, including new leases for 2023-24 which sets out the lease fee rebate provided to the lessee:

Lessee	% Rebate
Baroota	100%
Betts Corner	100%
Davenport Community	100%
Dunjiba Community	100%
Gerard Community	100%
Koonibba Community	100%
Point Pearce Community	100%
Raukkan Community	100%
Tandanya Aboriginal Art Centre	100%
Umoona Community	100%
Umoona Community Art Centre	100%
Warevilla Homelands	100%
Yalata Community	100%
Yarilena Homelands	100%

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Employment opportunity programs

Program name	Performance
Healthy Country Planning / Conservation Standards Short Course	The Trust's Project Coordinator and a Wardang Island IPA Senior Ranger attended this course and gained insightful and useful knowledge. The course outcomes included: • Gain foundational knowledge of the Healthy Country Planning / Conservation Standards. • Develop skills and understanding that can be applied to the planning of conservation projects and property management at all scales and governance structures. • Work on a real-life example to embed the proven concepts, steps and structures of the internationally recognised planning tools. • Build professional and social networks.
Yappala IPA Wardang Island Sea Country / IPA Nantawarrina IPA	The Indigenous Protected Areas ("**IPA**") program is dedicated to land care management and the protection of endangered species and native vegetation. The Trust, in close collaboration with the Community Councils, local agencies and funding providers have managed & administered the IPA programs. Local employment and training / development opportunities, community & stakeholder engagement and collaboration are all strong benefits of this program. The Aboriginal Rangers are employed through the IPA programs and includes training in various environment and landcare activities including Chainsaw, WHS, manual handling, first aid to name a few. These courses were provided by TAFESA and RTOs. The IPAs have increased local employment.
Raukkan Environmental Activities Program	The Ranger program managed at Raukkan Community has resulted in the employment of 7 Indigenous Rangers from the local community. The program runs a very successful nursery which is returning income to the program.
Head of Bight	The Trust engages two contractors to manage and care for the Head of Bight Tourist Centre.
Cultural Training	All non-Indigenous staff participate in cultural training courses.

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Agency performance management and development systems

Performance management and development system	Performance
Chief Executive's Performance Management, Key Performance Indicators and Development plans.	The Board has conducted performance reviews with the Chief Executive. This is carried out biannually.
Performance Management and Development plans have been completed by all employees. Employee interviews have informed documented performance targets.	100% of FTE staff have completed their plans. This is an annual and ongoing process.
IPA Ranger Performance & Development Review	The Business Manager and applicable IPA Coordinator conducted performance reviews on all Rangers.
Raukkan Ranger Performance & Development Review	The Business Manager conducted performance and development reviews with the Rangers.

Workplace injury claims	Current year 2023-24	Past year 2022-23	% Change (+ / -)
Total new workplace injury claims	1	2	-50%
Fatalities	0	0	0%
Seriously injured workers*	0	2	-100%
Significant injuries (where lost time exceeds a working week, expressed as frequency rate per 1000 FTE)	**N/A**		

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Work health and safety regulations	Current year 2023-24	Past year 2022-23	% Change (+ / -)
Number of notifiable incidents (*Work Health and Safety Act 2012, Part 3)*	1	2	-50%
Number of provisional improvement, improvement and prohibition notices (*Work Health and Safety Act 2012 Sections 90, 191 and 195*)	0	0	N/A

Return to work costs**	Current year 2023-24	Past year 2022-23	% Change (+ / -)
Total gross workers compensation expenditure ($)	$269,571	$14,292	1886%
Income support payments – gross ($)	$45,780	$9,972	459%

***before third party recovery*

Executive employment in the agency

Executive classification	**Number of executives**
Chief Executive	1

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Financial performance

Financial performance at a glance

The following is a brief summary of the overall financial position of the agency. The information is unaudited. Full audited financial statements for 2023-2024 are attached to this report.

Statement of Comprehensive Income	2023-24 Budget $000s	2023-24 Actual $000s	Variation $000s	Past year 2022-23 Actual $000s
Total Income	3,590	3.590	0	4,452
Total Expenses	3,972	3,972	0	3,589
Net Result	(382)	(382)	**0**	863
Total Comprehensive Result	**(382)**	**(382)**	**0**	**863**

Statement of Financial Position	2023-24 Budget $000s	2023-24 Actual $000s	Variation $000s	Past year 2022-23 Actual $000s
Current assets	4,385	4,385	0	6,604
Non-current assets	35,351	35,351	0	34,079
Total assets	**39,736**	**39,736**	**0**	**40,683**
Current liabilities	561	561	0	1,156
Non-current liabilities	92	92	0	63
Total liabilities	**653**	**653**	**0**	**1,219**
Net assets	**39,083**	**39,083**	**0**	**39,464**
Equity	**39,083**	**39,083**	**0**	**39,464**

Consultants' Disclosure

The following is a summary of external consultants that have been engaged by the agency, the nature of work undertaken, and the actual payments made for the work undertaken during the financial year.

Consultancies with a contract value below $10,000 each

Consultancies	Purpose	$ Actual payment
All consultancies below $10,000 each - combined	Various	$33,635

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Consultancies with a contract value above $10,000 each

Consultancies	Purpose	$ Actual payment
Conservation Management Pty Ltd	IPA Wardang Island Sea Country expansion co-design and plan of management.	$32,986
Stillwell Management Consultants	Trust Chief Executive recruitment	$33,757
	Total	$66,743

Contractors' Disclosure

The following is a summary of external contractors that have been engaged by the agency, the nature of work undertaken, and the actual payments made for work undertaken during the financial year.

Contractors with a contract value below $10,000

Contractors	Purpose	$ Actual payment
All contractors below $10,000 each - combined	Various	Nil

Contractors with a contract value above $10,000 each

Contractors	Purpose	$ Actual payment
Mandy Ferber	Davenport s45 Manager	$18,468
J Keep and D Siewert	Contract Managers for Head of Bight Whale Watching Centre	$176,939
Jessie Sheather & Eugene Rondon	Relief Contract Managers for Head of Bight Whale Watching Centre	$10,075
LE & SJ Hickey	Relief Contract Managers for Head of Bight Whale Watching Centre	$18,540
Roger Rigney	IPA Project Contract Coordinator	$90,200
	Total	$314,222

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Risk management

Risk and audit at a glance

Fraud detected in the agency

Category/nature of fraud	Number of instances
N/A	0

NB: Fraud reported includes actual and reasonably suspected incidents of fraud.

Strategies implemented to control and prevent fraud

The Trust has processes and policies in place to prevent fraud including delegation authorisation, purchase payment policy and procurement procedures.

Public interest disclosure

Number of occasions on which public interest information has been disclosed to a responsible officer of the agency under the *Public Interest Disclosure Act 2018:*

0

Reporting required under any other act or regulation

Not Applicable

Reporting required under the *Carers' Recognition Act* 2005

Not Applicable

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Public complaints

Number of public complaints reported

Complaint categories	Sub-categories	Example	Number of Complaints 2023-24
Professional behaviour	Staff attitude	Failure to demonstrate values such as empathy, respect, fairness, courtesy, extra mile; cultural competency	0
Professional behaviour	Staff competency	Failure to action service request; poorly informed decisions; incorrect or incomplete service provided	0
Professional behaviour	Staff knowledge	Lack of service specific knowledge; incomplete or out-of-date knowledge	0
Communication	Communication quality	Inadequate, delayed or absent communication with customer	0
Communication	Confidentiality	Customer's confidentiality or privacy not respected; information shared incorrectly	0
Service delivery	Systems/technology	System offline; inaccessible to customer; incorrect result/information provided; poor system design	0
Service delivery	Access to services	Service difficult to find; location poor; facilities/ environment poor standard; not accessible to customers with disabilities	0
Service delivery	Process	Processing error; incorrect process used; delay in processing application; process not customer responsive	0
Policy	Policy application	Incorrect policy interpretation; incorrect policy applied; conflicting policy advice given	0
Policy	Policy content	Policy content difficult to understand; policy unreasonable or disadvantages customer	0

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Complaint categories	Sub-categories	Example	Number of Complaints 2023-24
Service quality	Information	Incorrect, incomplete, out-dated or inadequate information; not fit for purpose	1
Service quality	Access to information	Information difficult to understand, hard to find or difficult to use; not plain English	0
Service quality	Timeliness	Lack of staff punctuality; excessive waiting times (outside of service standard); timelines not met	0
Service quality	Safety	Maintenance; personal or family safety; duty of care not shown; poor security service/ premises; poor cleanliness	0
Service quality	Service responsiveness	Service design doesn't meet customer needs; poor service fit with customer expectations	0
No case to answer	No case to answer	Third party; customer misunderstanding; redirected to another agency; insufficient information to investigate	0
		Total	1

Additional Metrics	Total
Number of positive feedback comments	0
Number of negative feedback comments	0
Total number of feedback comments	0
% complaints resolved within policy timeframes	N/A

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Service Improvements

Due to the complaint relating to Head of Bight, the Trust updated all its documentation to ensure that all data was relevant and clear.

Compliance Statement

The Aboriginal Lands Trust is compliant with Premier and Cabinet Circular 039 – complaint management in the South Australian public sector	Y
The Aboriginal Lands Trust has communicated the content of PC 039 and the agency's related complaints policies and procedures to employees.	Y

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Appendix: Audited financial statements 2023-24

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INDEPENDENT AUDITOR'S REPORT

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Audit Office of South Australia

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To the Presiding Member
Aboriginal Lands Trust

Qualified opinion

I have audited the financial report of the Aboriginal Lands Trust (the Trust) for the financial year ended 30 June 2024.

In my opinion, except for the possible effects of the matters described in the 'Basis for qualified opinion' section of my report, the accompanying financial report gives a true and fair view of the financial position of the Trust as at 30 June 2024, its financial performance and its cash flows for the year then ended in accordance with relevant Treasurer's Instructions issued under the provisions of the *Public Finance and Audit Act 1987* and *Aboriginal Lands Trust Act 2013* and Australian Accounting Standards – Simplified Disclosures.

The financial report comprises:

- a Statement of Comprehensive Income for the year ended 30 June 2024
- a Statement of Financial Position as at 30 June 2024
- a Statement of Changes in Equity for the year ended 30 June 2024
- a Statement of Cash Flows for the year ended 30 June 2024
- notes, comprising material accounting policy information and other explanatory information
- a Certificate from the Presiding Member, the Chief Executive and the Business Manager.

Basis for qualified opinion

Land and buildings

The Trust's land and buildings are carried at $34.6 million at 30 June 2024 ($33.5 million at 30 June 2023). I was unable to obtain sufficient appropriate audit evidence as to the completeness of buildings controlled by the Trust and the accuracy of the carrying amount of land and buildings due to the following.

Valuation of land and buildings

Following initial recognition, the Trust is required to recognise property, plant and equipment at fair value in accordance with Treasurer's Instructions (Accounting Policy Statements) (TI)(APS).

AASB 116 *Property, Plant and Equipment* requires entities to undertake revaluations with sufficient regularity to ensure that the carrying amount does not differ materially from fair value. The TI (APS) further requires revaluations to be performed at least every six years by an independent qualified valuer.

As detailed in note 5 of the Trust's financial report, the reported value of land and buildings as at 30 June 2024 is $33.4 million. The disclosed land and buildings' reported values were based on valuations undertaken as at or before 30 June 2015, specifically:

- Land and buildings located in the Adelaide, Mid North, Murray lands, West Coast, Lower Eyre Peninsula, Flinders and South-East regions were valued to fair value as at 30 June 2014 by an independent valuer.
- Land and buildings located in the Far North, Riverland, Coorong and Yorke Peninsula region were valued to fair value as at 30 June 2015 by an independent valuer.
- Land and buildings at Iga Warta were valued by the Valuer-General as at 30 June 2012.

Accordingly, the Trust has not complied with the requirements of the TI(APS) or its own accounting policies which require revaluation of land and buildings every 5 years.

Determining the fair value of assets involves significant judgement and assumptions to be made and is a key source of estimation uncertainty. These judgements and assumptions need to be reviewed with sufficient regularity to ensure they remain appropriate. We also noted the Trust did not have structured processes in place to ensure the condition of its assets was regularly reviewed and updated.

The existing reported valuations are no longer supportable after the significant length of time without analysis to determine whether the underlying assumptions continue to be appropriate. Management was unable to provide sufficient evidence that the reported land and buildings carrying values materially reflect fair value.

I am unable to quantify with certainty the effect on the financial statements of adopting outdated land and buildings valuations.

Completeness of buildings reported as controlled by the Trust

The Trust leases properties to various parties for periods up to 100 years. These lease arrangements have been classified as finance leases. As a result, the value of the buildings leased have been derecognised in line with the accounting treatment for finance leases outlined in AASB 116 *Leases*. Should there be a substantial change in the arrangement for a leased asset such that it no longer qualifies as being subject to a finance lease, it should be re-recognised as a Trust building, along with recognition of associated revenue through the Statement of Comprehensive Income.

The Trust did not have processes in place to review its finance leases to ensure there have been no material changes to the underlying lease arrangements from continuing to be classified as finance leases.

I was unable to obtain sufficient appropriate audit evidence as to the status of the leased assets as at 30 June 2024.

Consequently, I am unable to form an opinion as to whether the value of 'buildings at fair value' recognised and reported in note 5 of the Trust's financial report include all buildings that should have been recorded as controlled assets of the Trust. I am unable to conclude on the completeness of the values reported as 'buildings at fair value' and it is not possible to quantify the potential impact on the financial report.

Head of Bight Whale Watching Tourist Centre revenue

The Trust recognised revenue from the Head of Bight Whale Watching Tourist Centre (the Centre) operations. Income received is from admissions to the Centre and sale of goods.

There is an absence of adequate procedures and controls in place to ensure the revenue received by the Trust represents all of the Head of Bight Whale Watching Tourist Centre takings.

Consequently, I am unable to form an opinion as to whether the Centre revenue of $531,009 ($533,697) is complete.

Related party transactions

Note 3 to the financial report describes transactions with key management personnel and other related parties. There is an absence of adequate procedures in place to ensure that all related party transactions have been identified by the Trust. Consequently, I am unable to form an opinion as to whether the disclosure of transactions with key management personnel and other related parties is complete.

I conducted the audit in accordance with the *Public Finance and Audit Act 1987* and Australian Auditing Standards. My responsibilities under those standards are further described in the 'Auditor's responsibilities for the audit of the financial report' section of my report. I am independent of the Trust. The *Public Finance and Audit Act 1987* establishes the independence of the Auditor-General. In conducting the audit, the relevant ethical requirements of APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* have been met.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Responsibilities of the Chief Executive and Presiding Member for the financial report

The Chief Executive is responsible for the preparation of the financial report that gives a true and fair view in accordance with relevant Treasurer's Instructions issued under the provisions of the *Public Finance and Audit Act 1987*, the *Aboriginal Lands Trust Act 2013* and Australian Accounting Standards – Simplified Disclosures and for such internal control as management determines is necessary to enable the preparation of the financial report that gives a true and fair view and that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Chief Executive is responsible for assessing the Trust's ability to continue as a going concern, taking into account any policy or funding decisions the government has made which affect the continued existence of the entity. The Chief Executive is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the assessment indicates that it is not appropriate.

The Board is responsible for overseeing the entity's financial reporting process.

Auditor's responsibilities for the audit of the financial report

As required by section 31(1)(b) of the *Public Finance and Audit Act 1987* and section 22(2) of the *Aboriginal Lands Trust Act 2013*, I have audited the financial report of the Aboriginal Lands Trust for the financial year ended 30 June 2024.

My objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit in accordance with Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control

- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Chief Executive
- conclude on the appropriateness of the Chief Executive's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify the opinion. My conclusion is based on the audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause an entity to cease to continue as a going concern
- evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

My report refers only to the financial report described above and does not provide assurance over the integrity of electronic publication by the entity on any website nor does it provide an opinion on other information which may have been hyperlinked to/from the report.

I communicate with the Chief Executive and the Board about, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during the audit.

Andrew Blaskett
Auditor-General

11 February 2025

ABORIGINAL LANDS TRUST

STATEMENT OF COMPREHENSIVE INCOME

For the year ended 30 June 2024

	Note No.	2024 $	2023 $
Income			
Commonwealth-sourced grants and funding	2.1	1,017,323	2,120,766
SA Government grants, subsidies and tranfers	2.2	1,030,000	1,020,185
Interest		193,887	114,939
Lease and rental income		692,406	609,053
Head of Bight Whale Watching Centre revenue		531,009	533,697
Other income	2.3	125,620	53,214
Total income		**3,590,245**	**4,451,854**
Expenses			
Employee benefits expenses	3.3	1,708,023	1,278,578
Board expenses	3.2	109,250	150,301
Contractors fees		314,222	391,711
Consultants fees	4.1	100,378	77,789
Depreciation	5.2, 5.3	236,747	278,609
Legal and other professional fees		224,498	218,232
Materials, equipment and maintenance costs		215,388	182,122
Telephone, printing and stationery		25,271	28,038
Travel and accommodation		74,561	60,950
Vehicle expenses		139,472	156,180
Office accommodation		143,309	151,328
Other expenses	4.2	680,601	615,340
Total expenses		**3,971,720**	**3,589,178**
Net result		**(381,475)**	**862,676**
Total comprehensive result		**(381,475)**	**862,676**

The accompanying notes form part of these financial statements. The net result and total comprehensive result are attributable to the SA Government as owner.

ABORIGINAL LANDS TRUST

STATEMENT OF FINANCIAL POSITION

As at 30 June 2024

	Note No.	2024 $	2023 $
Current assets			
Cash and cash equivalents	6.1	4,217,319	6,439,926
Receivables	6.2	104,254	94,970
Inventories		63,130	69,693
Total current assets		**4,384,703**	**6,604,589**
Non-current assets			
Property, plant and equipment	5.1	35,351,596	34,078,753
Total non-current assets		**35,351,596**	**34,078,753**
Total assets		**39,736,299**	**40,683,342**
Current liabilities			
Funds managed on behalf of a third party	6.1	-	834,247
Payables	7.1	415,731	229,832
Employee benefits	3.4	145,095	92,378
Total current liabilities		**560,826**	**1,156,457**
Non-current liabilities			
Employee benefits	3.4	92,673	62,610
Total non-current liabilities		**92,673**	**62,610**
Total liabilities		**653,499**	**1,219,067**
Net Assets		**39,082,800**	**39,464,275**
Equity			
Asset revaluation surplus		7,657,350	7,657,350
Retained earnings		31,425,450	31,806,925
Total Equity		**39,082,800**	**39,464,275**

The accompanying notes form part of these financial statements. The total equity is attributable to the SA Government as owner.

ABORIGINAL LANDS TRUST

STATEMENT OF CHANGES IN EQUITY

For the year ended 30 June 2024

	Note No.	Asset Revaluation Surplus	Unspent Project Funds Reserve	Retained Earnings	Total Equity
		$	$	$	$
Balance at 1 July 2022		**7,657,350**	**-**	**30,944,249**	**38,601,599**
Net result for 2022-2023		-	-	862,676	862,676
Prior Period - error corrections	5.3	-	-		-
Balance at 30 June 2023		**7,657,350**	**-**	**31,806,925**	**39,464,275**
Net result for 2023-2024		-	-	(381,475)	(381,475)
Balance at 30 June 2024		**7,657,350**	**-**	**31,425,450**	**39,082,800**

The accompanying notes form part of these financial statements. All changes in equity are attributable to the SA Government as owner.

ABORIGINAL LANDS TRUST

STATEMENT OF CASH FLOWS

For the year ended 30 June 2024

	Note No.	2024 $	2023 $
Cash flows from operating activities			
Cash inflows			
SA Government grants, subsidies and tranfers		1,128,114	1,130,185
Lease and rental income		1,339,953	1,171,080
Receipts from Commonwealth-sourced grants and funding		1,017,323	2,220,066
Interest received		189,088	114,939
Other receipts		146,790	52,790
GST recovered/(paid) from/to the ATO		43,329	(100,513)
Funds received on behalf of third party		20,858	23,650
Cash generated from operations		**3,885,455**	**4,612,197**
Cash outflows			
Employee benefits and board payments		(1,519,990)	(1,407,566)
Payments for supplies and services		(2,173,340)	(2,178,881)
Cash used in operations		**(3,693,330)**	**(3,586,447)**
Net cash provided by / (used in) operating activities		**192,125**	**1,025,750**
Cash flows from investing activities			
Cash outflows			
Fund Payment on Behalf of Third Party		(855,105)	(3,741)
Purchase of property, plant and equipment		(1,559,627)	(177,990)
Cash used in investing activities		**(2,414,732)**	**(181,731)**
Net cash provided by / (used in) investing activities		**(2,414,732)**	**(181,731)**
Net increase/(decrease) in cash and cash equivalents		(2,222,607)	844,019
Cash and cash equivalents at the beginning of the period		6,439,926	5,595,907
Cash and cash equivalents at the end of the period	6.1	**4,217,319**	**6,439,926**

The accompanying notes form part of these financial statements.

1. About the Aboriginal Lands Trust

The Trust is a South Australian not-for-profit statutory authority constituted under the *Aboriginal Lands Trust Act 2013* (the Act).

The Trust does not control any other entity and has no interests in unconsolidated structured entities. The financial statements and accompanying notes include all the controlled activities of the Trust.

1.1. Basis of preparation

The financial statements are general purpose financial statements prepared in compliance with:
- section 23 of the *Public Finance and Audit Act 1987;*
- Treasurer's Instructions and Accounting Policy Statements issued by the Treasurer under the *Public Finance and Audit Act 1987*; and
- relevant Australian Accounting Standards applying simplified disclosures.

For the purposes of preparing the financial statements, the Trust is a not-for-profit entity. The financial statements are prepared based on a 12 month reporting period and presented in Australian currency. The historical cost convention is used unless a different measurement basis is identified in the notes to the financial statements.

Income, expenses and assets are recognised net of the amount of GST except:
- when the GST incurred on a purchase of goods or services is not recoverable from the Australian Taxation Office, in which case the GST is recognised as part of the cost of acquisition of the asset or as part of the expense item applicable; and
- receivables and payables, which are stated with the amount of GST included.

Cash flows are included in the Statement of Cash Flows on a gross basis. However, the GST components of cash flows arising from investing and financing activities are recoverable from, or payable to, the ATO are classified as operating cash flows.

Assets and liabilities that are to be sold, consumed or realised as part of the normal 12 month operating cycle have been classified as current assets or current liabilities. All other assets and liabilities are classified as non-current.

1.2. Objectives and programs

In accordance with the Act, the objects of the Trust are:
- to acquire, hold and deal with Trust Land in accordance with this Act for the ongoing benefit of Aboriginal South Australians;
- to manage Trust Land in accordance with this and any other relevant Act or law;
- to engage in commercial and other activities in accordance with this Act for the ongoing benefit of Aboriginal South Australians;
- to consult for the purposes of this Act;
- to advise the Minister in relation to matters related to the Trust;
- to carry out other functions assigned to the Trust under this or any other Act or by the Minister.

In achieving its objectives, the Trust provides a range of services. The services are classified under one program titled "Aboriginal Lands Trust".

2. Income

2.1. Commonwealth-sourced grants and funding

	2024	2023
	$	$
Sea Country indigenous protected areas	-	993,000
Wardang Island indigenous protected areas	190,411	187,597
Yappala indigenous protected areas	202,054	199,068
Raukkan environmental activities	624,858	615,350
Other project grants and funds	-	125,751
Total Commonwealth-sourced grants and funding	**1,017,323**	**2,120,766**

Commonwealth-sourced grants and funding are recognised in accordance with AASB 1058 as income on receipt.

The Trust has voluntarily agreed to work with the National Indigenous Advancement Australia, to manage and deliver certain programs for the Australian Government. These programs take place on Trust lands and are intended to benefit Aboriginal communities. Since these activities may not align with the Trust's core functions under the Act, the programs are carried out through grant agreements, where the Trust gets a percentage of the grant funds for the cost of running the programs.

2.2. SA Government grants, subsidies and transfers

	2024	2023
	$	$
Operating grant	1,030,000	984,900
Other project grants and funds	-	35,285
Total revenues from SA Government	**1,030,000**	**1,020,185**

Grants are recognised on receipt and are received from Attorney-General's Department, Aboriginal Affairs and Reconciliation.

2.3. Other income

	2024 $	2023 $
Gain on disposal of assets	10,538	23,700
Recoveries	56,097	20,719
SAICORP insurance settlement	8,930	-
Other contributions	50,055	8,795
Total other income	**125,620**	**53,214**

3. Board, committees and employees

3.1. Key management personnel

Key management personnel of the Trust include the Premier/Minister, the members of the Board and the Chief Executive Officer. Total compensation for the Trust's key management personnel was $201,673 in 2023-24 and $309,446 in 2022-23.

The compensation disclosed in this note excludes salaries and other benefits the Minister receives. The Minister's remuneration and allowances are set by the *Parliamentary Remuneration Act 1990* and the Remuneration Tribunal of SA respectively and are payable from the Consolidated Account under section 6 of the *Parliamentary Remuneration Act 1990*.

Transactions with key management personnel and other related parties

There were no transactions between the Trust and key management personnel or other related parties in 2023-24.

3.2. Board and committee members

Board members during the 2024 financial year were:

Ms Teresa Brady (Commenced 14/9/2023)
Mr Darrien Bromley (Commenced 14/9/2023 and Chairperson on 9/4/2024)
Mr Jonathon Fatt-Clifton (Commenced 8/5/2024 and resigned 23/7/2024)
Ms Jennifer Johncock
Mr Ian Johnson (Term expired on 17/7/2023)
Mr Dwayne Kemp ((Commenced 14/9/2023 and resigned 14/2/2024)
Ms Irene McKenzie (Term expired on 17/7/2023)
Mr Edward Newchurch
Ms Karen Sinclair (Chairperson until 9/4/2024)
Ms Nirelle Ware (Commenced 14/9/2023)
Ms Denise Wilton (Term expired on 17/7/2023)
Mr Glen Wingfield

Board and committee remuneration

The number of members whose remuneration received or receivable falls within the following bands:

	2024	2023
$0 - $ 19,999	12	7
Total number of members	**12**	**7**

The total remuneration received or receivable by members was $55,894 (2023: $59,235). Remuneration of members includes sitting fees, superannuation contributions, salary sacrifice benefits, fringe benefits and related fringe benefits tax.

Board expenses

	2024 $	2023 $
Board fees	50,158	53,070
Board superannuation	5,736	6,165
Accommodation and meals	22,822	40,710
Travel and phone allowance	30,534	50,356
Total board expenses	**109,250**	**150,301**

3.3. Employee related expenses

	2024 $	2023 $
Salaries and wages (including annual leave and long service leave)	1,303,856	1,147,006
Employment on-costs - Superannuation	134,596	117,280
Workers compensation	269,571	14,292
Total employee benefits expenses	**1,708,023**	**1,278,578**

Employment on-costs - superannuation

The superannuation employment on-cost charge represents the Trust's contributions to superannuation plans in respect of current services of current employees.

The total remuneration received by executive employee for the year 2024 was $113,758 (2023: $193,936).

The table includes all employees whose normal remuneration was equal to or greater than the base executive remuneration level during the year. Remuneration of employees reflects all costs of employment including salaries and wages, payments in lieu of leave, superannuation contributions, salary sacrifice benefits and fringe benefits and any fringe benefits tax paid or payable in respect of those benefits as well as any termination benefits for employees who have left the Trust.

3.4. Employee related liabilities

	2024 $	2023 $
Current		
Accrued salaries and wages	16,193	10,031
Annual leave	114,136	82,347
Employment on-costs	14,766	10,099
Total current employee benefits	**145,095**	**102,477**
Non-Current		
Long service leave	88,619	60,090
Employment on-costs	4,054	2,520
Total non-current employee benefits	**92,673**	**62,610**
Total employee benefits	**237,768**	**165,087**

Long-term employee benefits are measured at present value and short-term employee benefits are measured at nominal amounts.

Long service leave

The liability for long service leave is measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method. The expected timing and amount of long service leave payments is determined through whole-of-government actuarial calculations, which is then applied to the Trust's employee details. Key assumptions include whether the characteristics of employee remuneration, terms of service with the public sector, and expectations as to when employees take long service leave, as estabilised by the actuary, are applicable to employees of the Trust. These assumptions affect both the expected amount to be paid that has been factored into the calculation of the liablity. The discount rate used in measuring the liability is another key assumption. The discount rate is reflective of long-term Commonwealth Government bonds. The yield on long-term Commonwealth Government bonds has increased from 2023 (4%) to 2024 (4.25%).

This increase in the bond yield results in a decrease in the reported long service leave liability.

The unconditional portion of the long service leave provision is classified as current as the Trust does not have an unconditional right to defer settlement of the liablity for at least 12 months after reporting date. The unconditional portion of long service leave relates to an unconditional legal entitlement to payment arising after 7 years of service.

Employment on-costs

Employment on-costs include ReturnToWorkSA levies and superannuation contributions and are settled when the respective employee benefits that they relate to are discharged. Thes on-costs primarily relate to the balance of leave owing to employees. Estimates as to the proportion of long service leave estimated to be taken as leave, rather than paid on termination, affects whether certain on-costs are recognised as a consequence of long service leave liablilites.

4. Expenses

Employee benefits expenses are disclosed in note 3.3.

4.1. Consultants

The number of consultancies and the dollar amount paid/payable (included in supplies and services expense) to consultants that fell within the following bands:

	No	2024 $	No	2023 $
Below $10,000	5	33,635	17	50,255
$10,000 or above	2	66,743	2	27,534
Total	**7**	**100,378**	**19**	**77,789**

4.2. Other expenses

	2024 $	2023 $
Advertising and publicity	1,993	6,470
Bank fees and charges	3,786	3,800
Cleaning	10,315	9,920
Computer expenses	4,352	980
Derecognised asset expense	67,778	-
Electricity	6,844	18,405
Insurance	42,308	38,679
Leased property costs	460,794	413,038
Postage & courier	8,279	7,985
Protective clothing	14,028	5,816
Rates & taxes	33,483	81,528
Subscriptions, licence, fees & other charges	4,674	4,045
Support & donations	6,999	3,820
Staff amenities	3,544	3,548
Staff training	10,998	16,764
Work, health & safety expenses	426	542
Total other expenses	**680,601**	**615,340**

Audit fees paid/payable to the Auditor-General's Department relating to work performed under the *Public Finance and Audit Act 1987* were $73,000 (2023: $59,000), and are reported as part of Legal and other professional fees. No other services were provided by the Auditor-General's Department.

5. Non-financial assets

5.1. Property, plant and equipment by asset class

	2024 $	2023 $
Land and buildings		
Land at fair value	32,399,000	32,399,000
Buildings at fair value	1,647,000	2,187,000
Accumulated depreciation at the end of the period	(682,533)	(1,095,008)
Total land and buildings	**33,363,467**	**33,490,992**
Plant and equipment		
Plant and equipment at cost (deemed fair value)	1,546,899	1,331,461
Accumulated depreciation at the end of the period	(840,866)	(743,699)
Total plant and equipment	**706,033**	**587,762**
Capital work in progress		
Capital work in progress	1,282,096	-
Total capital work in progress	**1,282,096**	**-**
Total property, plant and equipment	**35,351,596**	**34,078,754**

5.2. Useful life and depreciation

Depreciation is calculated on diminishing value basis. Property, plant and equipment depreciation is calculated over the estimated useful life as follows:

Class of asset	Useful life (years)
Buildings	10-30
Plant & equipment	7-20

Review of accounting estimates

Assets' residual values, useful lives and amortisation methods are reviewed and adjusted, if appropriate, on an annual basis. Changes in the expected life or the expected pattern of consumption of future economic benefits embodied in the asset are accounted for prospectively by changing the time period or method, as appropriate.

5.3. Property, plant and equipment owned by the Trust

Property, plant and equipment owned by the Trust with a value equal to or in excess of $10,000 is capitalised, otherwise it is expensed. Owned property, plant and equipment is subsequently measured at fair value. Any accumulated depreciation as at the revaluation date is eliminated against the gross carrying amounts of the assets and the net amounts are restated to the revalued amounts of the assets.

Land and buildings

An independent valuation of all Trust land and buildings commenced during 2013-14 and was performed by Kym Dreyer, B.App.Sc. (Val.) L.F.A.P.I. Certified Practising Valuer/ Managing Director (SA) of M3 Property Strategists. Properties in the Adelaide region, the Mid North, Murraylands, West Coast, Lower Eyre Peninsula, Flinders Region and South East have been revalued as at 30 June 2014. Far North, Riverland, Coorong and Yorke Peninsula properties have been revalued as at 30 June 2015.

The valuation of the land and buildings at Iga Warta was last performed by the Valuer-General as at 30 June 2012. Evaluation and assessment of this land and buildings was not performed by M3 Property Strategists due to being denied access by the land owners. The Trust considers the impact from the lack of revaluation of this property to be immaterial to the overall valuation of land and buildings.

Fair value was determined using the market approach for land and non-specialised buildings. The valuation was based on recent market transactions for similar land and buildings in the area and includes adjustment for factors specific to the land and buildings being valued such as size, location and current use.

Depreciated replacement cost was used for any specialised buildings, due to there not being an active market for such buildings. Restrictions on the sale of and use of assets was taken into account when determining fair value. The revaluation of Trust land considered that requirements of the *Aboriginal Lands Trust Act 2013* including for Trust land to be used for the continuing benefit of Aboriginal South Australians would not have a material impact on the land's fair value. Another key judgement in the revaluation of Trust land was that the leasing of land by the Trust to Aboriginal communities and other organisations would not have a material impact of the on the land's fair value due to the non-commercial nature of most lease arrangements.

Plant and equipment

All items of plant and equipment had a fair value at the time of acquisition less than $1.5 million has not been revalued in accordance with APS 116.D. The carrying value of these items are deemed to approximate fair value.

There were no indications of impairment of property, plant and equipment at 30 June 2024.

Lessor arrangements

The Trust is a lessor of Point Pearce Farm land under a lease agreement. This arrangement has been classified as an operating lease. The lease expires in February 2030. Refer to note 8.1.

Reconciliation 2023-24

	Land	Buildings	Plant and Equipment	Capital work in progress	**Total**
	$	$	$	$	$
Carrying amount at 1 July 2023	32,399,000	1,091,992	587,761	-	34,078,753
Acquisitions			302,597	1,282,096	1,584,693
Disposals	-	(67,778)	(7,325)	-	(75,103)
Depreciation	-	(59,747)	(177,001)	-	(236,747)
Carrying amount at 30 June 2024	**32,399,000**	**964,467**	**706,032**	**1,282,096**	**35,351,596**

Lease arrangements - Buildings

The Trust enters into leases with Aboriginal Communities and other organisations. In most cases these are long term leases at peppercorn rates. As a result of these leases the Trust does not control the economic benefits from the buildings subject to the lease arrangements and the leases are classified as finance leases. In accordance with the requirements of AASB16 Leases, the leased buildings are not recognised as Trust buildings in the financial statements during the lease term. Should a lease be terminated or come to an end, the buildings would be re-recognised by the Trust. Based on the Trust's records, at the time of the last full valuation undertaken in 2014-15, buildings subject to finance leases were worth in the order of $63 million.

6. Financial assets

6.1. Cash and cash equivalents

	2024	**2023**
	$	**$**
Cash at Bank	1,904,768	1,650,514
Short-term deposits	2,310,551	3,953,165
Head of Bight whale watching centre	2,000	2,000
Funds managed on behalf of a third party	-	834,247
Total cash and cash equivalents	**4,217,319**	**6,439,926**

Funds managed on behalf of a third party

In January 2017 the Umoona Community Council Incorporated and Aboriginal Lands Trust entered into a deed for the Trust to receive, hold and use insurance proceeds on behalf of Umoona community. The insurance proceeds payable to Umoona Community Council Incorporated relate to a fire that destroyed an administration building used by Umoona community.

Under the terms of the deed the Trust is required to use funds held for the purpose of establishing a replacement building on Umoona Land fit for administration purposes for the benefit of Umoona community.

As at 30 June 2024 the balance of funds held by the Trust on behalf of Umoona Community Council Incorporated is nil.

6.2. Receivables

	2024	**2023**
	$	**$**
Current		
Accrued receivable	4,799	-
GST receivable	12,689	-
Receivables	86,766	94,970
Total current receivables	**104,254**	**94,970**

Contractual receivables arise in the normal course of selling goods and services to other government agencies and to the public. Contractual receivables are normally settled within 30 days after the issue of an invoice or the goods/services have been provided under a contractual arrangement.

Statutory receivables do not arise from contracts with customers. They are recognised and measured similarly to contractual receivables (except impairment) but are not classified as financial instruments for disclosure purposes.

The net amount of GST recoverable from the ATO is included as part of receivables.

Receivables are non-interest bearing. Receivables are held with the objective of collecting the contractual cash flows and they are measured at historical cost.

7. Liabilities

Employee related liabilities are disclosed in note 3.4.

7.1. Payables

	2024 $	2023 $
Current		
Creditors	328,012	109,524
Accrued expenses	87,719	64,900
Statutory Payables		
GST payable	-	45,309
Total statutory payables	**-**	**45,309**
Total current payables	**415,731**	**219,733**
Total payables	**415,731**	**219,733**

Payables and accrued expenses are recognised for all amounts owing but unpaid. Contractual payables are normally settled within 30 days from the date the invoice is received. All payables are non-interest bearing. The carrying amount of payables represents fair value due to their short-term nature.

Statutory payables do not arise from contracts.

8. Outlook

8.1. Unrecognised commitments

Operating lease commitments as lessor

Commitments under operating leases as a lessor at the reporting date but not recognised as receivable in the financial report, are as follows:

	2024 $	2023 $
Not later than one year	530,000	530,000
Later than one year but no later than five years	2,385,000	2,650,000
Later than five years	-	353,333
Total Operating lease commitments as lessor	**2,915,000**	**3,533,333**

The Trust's operating lease commitment as lessor is for a commercial farming lease on Trust's land. The lease in non-cancellable and expires on 22 February 2030. Rent is receivable in advance. The Trust re-directs 80% of the commercial farm lease proceeds back into the Community. The remaining 20% is retained by the Trust to cover administration costs.

8.2. Contingent assets and liabilities

A lessee owes the Trust a significant amount in debt under sec.45 of the Act. The lessee is currently subject to potential liquidation proceedings by parties unrelated to the Trust. As these proceedings are ongoing, due to uncertainty on the recovery of debt, no amounts were recognised in Receivables.

8.3. Events after the reporting period

The Trust is not aware of any events after the reporting period, requring disclosure.

ABORIGINAL LANDS TRUST

CERTIFICATION OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024

We certify that the:

- financial statements of the Aboriginal Lands Trust:
  - are in accordance with the accounts and records of the Trust;
  - comply with relevant Treasurer's Instructions;
  - comply with relevant accounting standards; and
  - present a true and fair view of the financial position of the Aboriginal Lands Trust at the en of the financial year and the result of its operations and cash flows for the financial year.
- internal controls employed by the Aboriginal Lands Trust for the financial year over its financial reporting and its preparation of financial statements have been effective.

[redacted]

Darrien Bromley
Presiding Member

[redacted]

Kerri Wilson-Reilly
Chief Executive

[redacted]

John Evans
Business Manager

Signed at Level 14/19 Grenfell Street, Adelaide, 4th February 2025